**SUBJECT.—Revision of form No. Fl. 39 (Form 51 M. C. A. C. Vol. I). (Schedule of Income-Tax deductions in Establishment Bills).**

COMPTROLLER'S OFFICE, BANGALORE.

*Circular No.* 129—*T. A. D. B., dated* 28*th July* 1928.

To—

All Drawers of Bills.

The existing form of the statement of Income-tax deductions (Form 51 of M. C. A. C. Vol. I) to be prepared by the drawers of bills and attached to establishment bills (*Vide* Rule 2 of Part II of Appendix V) has been revised as noted below agreeably to G. O. No. Fl. 1993—I. T. 25-25-20, dated 30th August 1926, and letter No. 695—27-28, dated 28th June 1928, from the Commissioner of Income-tax. Till the revised forms are printed and supplied to the several offices, the heads of offices are requested to furnish the particulars required in the revised form by opening the necessary additional column in manuscript (Columns 4, 5, 6 and 7 of the revised form).

Finl. 39 Form 51 M. C. A. C. Vol. I.

Schedule of Income-tax deductions made in the Establishment Bill of for the month of 192 .

| Name of officer | Designation of officer | Gross amount of | | | Deductions on account of provident and other funds | Deduction on account of life insurance premia | Net salary in which tax has been calculated | Income-tax deducted | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | | Salary wages, Annuity or pension | House allowance or value of rent free quarters | Amount of bonus, gratuity, fees, commissions, requisites or allowances (other than those shown in column 4) or profits in lieu of or in addition to salary or wages (each to be shown separately) | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | Rs. a. | |
| | | | | | | | | | |

Station.....
Date.....

Signature and designation of Drawer of Bill.

**SUBJECT.—Overdrawals by Local Bodies.**

*Cir. No.* 132—*T. A. D. dated* 14*th August* 1928.

Instances have come to notice wherein Treasury Officers have cashed cheques issued by Local Bodies even where there are no balances at their credit in the Treasury with which they bank on the authority of the Note (revised) to Rule 3 of the Municipal Manual, Part II—Accounts as amended by Corrigenda No. 5 of 11th November 1927. This is irregular.

This rule in the Municipal Manual should not be construed as empowering Treasury Officers to make payments out of the Treasury to Local Bodies having a Banking Account with them even when there are no balances at their credit. The powers of the Treasury Officers to make payments on behalf of Local Bodies are restricted to the available balances at their credit. They should not make any payment in excess of the balance at credit of the Local Body unless they get a special order to that effect from this office or from Government. The provision of the Account Manual referred to above merely means that an overdraft in the Banking Account or loan may be permitted in some cases but such permission has to be specifically got up by the LocalBody going up to Government or this office and cannot be given automatically by the Treasury Officer.

S. SHAMANNA,
*Comptroller.*